

**Amendments to the Specification**

Please replace the paragraph beginning at page 1, line 5, with the following rewritten paragraph:

The following concurrently-filed, U.S. patent applications relate to the present application: U.S. Patent Application Serial No. ~~aa/bbb,eee~~ 10/017,694, entitled, “QUALITY AND RATE CONTROL ~~TECHNIQUES~~ STRATEGY FOR DIGITAL AUDIO,” filed December 14, 2001, the disclosure of which is hereby incorporated by reference; U.S. Patent Application Serial No. ~~aa/bbb,eee~~ 10/017,861, entitled, “TECHNIQUES FOR MEASUREMENT OF PERCEPTUAL AUDIO QUALITY,” filed December 14, 2001, the disclosure of which is hereby incorporated by reference [hereafter “Perceptual Audio Quality Measurement Patent Application”]; U.S. Patent Application Serial No. ~~aa/bbb,eee~~ 10/017,702, entitled, “QUANTIZATION MATRICES FOR DIGITAL AUDIO,” filed December 14, 2001, the disclosure of which is hereby incorporated by reference; and U.S. Patent Application Serial No. ~~aa/bbb,eee~~ 10/016,918, entitled, “QUALITY IMPROVEMENT TECHNIQUES IN AN AUDIO ENCODER,” filed December 14, 2001, the disclosure of which is hereby incorporated by reference.